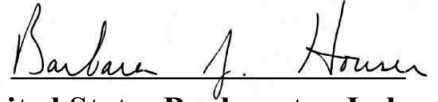




U.S. BANKRUPTCY COURT
NORTHERN DISTRICT OF TEXAS
ENTERED
TAWANA C. MARSHALL, CLERK
THE DATE OF ENTRY IS
ON THE COURT'S DOCKET

The following constitutes the ruling of the court and has the force and effect therein described.

Signed March 4, 2010


United States Bankruptcy Judge

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION

IN RE:	§	
	§	Case No. 08-36705-BJH-11
SUPERIOR AIR PARTS, INC.	§	
	§	
DEBTOR-IN POSSESSION.	§	

**AGREED ORDER RESOLVING OBJECTION TO
CLAIM NO. 196 FILED BY HELIO PRECISION PRODUCTS, INC.**
[Relates to Docket No. 538]

WHEREAS, on or about August 27, 2009, the Bankruptcy Court entered an order confirming the Third Amended Plan of Reorganization (the "Plan") jointly proposed by Superior and the Official Committee of Unsecured Creditors (the "Committee");

WHEREAS, the Plan became effective on September 28, 2009 (the "Effective Date").

WHEREAS, pursuant to the Plan, on the Effective Date, all of the Trust Assets¹ vested in the Superior Creditors Trust (the “Trust”);

WHEREAS, Marla Reynolds was appointed as Trustee of the Trust and has authority to file, prosecute and object to claims;

WHEREAS, Helio Precision Products, Inc. (“Helio”) filed proof of claim number 131 for approximately \$19,008.00 (“Helio’s First Proof of Claim”);

WHEREAS, Helio also filed proof of claim number 196 for approximately \$87,656.27 (“Helio’s Second Proof of Claim”);

WHEREAS, on or about December 23, 2009, the Trustee filed an objection to Helio’s Second Proof of Claim [Docket no. 538] (the “Claim Objection”);

WHEREAS, the Claim Objection did not include an objection to Helio’s First Proof of Claim;

WHEREAS, Helio and the Trustee have since agreed that Helio’s Second Proof of Claim should be allowed as a Class Seven Unsecured Claim, in the reduced amount of \$69,242.00, in full satisfaction of the Helio’s Second Proof of Claim; and it is therefore

ORDERED that Helio’s Second Proof of Claim is allowed as a Class Seven Unsecured Claim in the reduced amount of \$69,242.00 in full satisfaction of Helio’s Second Proof of Claim; and it is further

ORDERED that, notwithstanding the above, nothing in this Order will affect Helio’s First Proof of Claim.

###END OF ORDER###

¹ All capitalized terms not defined herein shall have the meaning ascribed to such term in the Plan.

AGREED:

/s/ Elliot D. Schuler
Elliot D. Schuler
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**Counsel for Marla Reynolds,
Trustee of the Superior Creditors Trust**

/s/ Angela Abreu
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Counsel for Helio Precision Products, Inc.

CERTIFICATE OF NOTICE

District/off: 0539-3
Case: 08-36705

User: ajones
Form ID: pdf012

Page 1 of 1
Total Noticed: 1

Date Rcvd: Mar 05, 2010

The following entities were noticed by first class mail on Mar 07, 2010.
aty +Robert P. Franke, Strasburger & Price, LLP, 600 Congress Ave., Ste. 1600,
Austin, TX 78701-2974

The following entities were noticed by electronic transmission.
NONE.

TOTAL: 0

***** BYPASSED RECIPIENTS *****

NONE.

TOTAL: 0

Addresses marked '+' were corrected by inserting the ZIP or replacing an incorrect ZIP.
USPS regulations require that automation-compatible mail display the correct ZIP.

I, Joseph Speetjens, declare under the penalty of perjury that I have sent the attached document to the above listed entities in the manner shown, and prepared the Certificate of Notice and that it is true and correct to the best of my information and belief.

Meeting of Creditor Notices only (Official Form 9): Pursuant to Fed. R. Bank. P. 2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.

Date: Mar 07, 2010

Signature:

